

Senate Study Bill 3275

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON BOLKCOM)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to providing information to certain persons about
2 the availability of volunteer income tax assistance programs
3 and the federal and state earned income tax credits.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6067SC 82
6 mg/sc/5

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1 1 Section 1. NEW SECTION. 217.47 DISTRIBUTION OF EARNED
1 2 INCOME TAX CREDIT INFORMATION.
1 3 1. The department shall ensure that educational materials
1 4 relating to the federal and state earned income tax credits
1 5 are provided in accordance with this section to each person
1 6 receiving assistance or benefits under:
1 7 a. The hawk=i program under chapter 514I.
1 8 b. The family investment program under chapter 239B.
1 9 c. The medical assistance Act under chapter 249A.
1 10 d. The food programs defined in section 234.1.
1 11 e. Any other appropriate programs administered by, or
1 12 under the oversight, of the department of human services.
1 13 2. The department shall, by mail or through the internet,
1 14 provide a person described in subsection 1 with access to:
1 15 a. Internal revenue service publications relating to the
1 16 federal earned income tax credit.
1 17 b. Department of revenue publications relating to the
1 18 state earned income tax credit.
1 19 c. Information prepared by tax preparers who provide free
1 20 federal or state income tax preparation services to low-income
1 21 and other eligible persons and who are located in close
1 22 geographic proximity to the person.
1 23 3. In January of each year, the department or a
1 24 representative of the department shall mail to each person
1 25 described in subsection 1 information about the federal and
1 26 state earned income tax credit that provides the person with
1 27 referrals to the resources described in subsection 2.
1 28 Sec. 2. Section 252B.5, Code Supplement 2007, is amended
1 29 by adding the following new subsection:
1 30 NEW SUBSECTION. 4A. a. In order to maximize the amount
1 31 of any tax refund to which an obligor may be entitled and
1 32 which may be applied to child support and medical support
1 33 obligations, cooperate with any volunteer income tax
1 34 assistance programs in the state in informing obligors of the
1 35 availability of the programs.
2 1 b. The child support recovery unit shall publicize the
2 2 services of the volunteer income tax assistance programs by
2 3 distributing printed materials regarding the programs.
2 4 EXPLANATION
2 5 This bill relates to income tax assistance to be provided
2 6 by the department of human services.
2 7 The bill directs the department to provide to certain
2 8 individuals materials and publications related to the federal
2 9 and state earned income tax credits. These individuals are
2 10 those in the child health (hawk=i) program, the family
2 11 assistance program, the medical assistance programs, the food
2 12 stamp program, and other appropriate programs administered or
2 13 overseen by the department. The publications or materials
2 14 provided would be those from the internal revenue service, the
2 15 department of revenue, and tax preparers that provide services
2 16 to low-income and other eligible persons.
2 17 The bill also requires the child support recovery unit to

2 18 assist obligors of child support and medical support
2 19 obligations to maximize their tax refunds by publicizing the
2 20 services of volunteer income tax assistance programs and by
2 21 distributing materials regarding the programs.
2 22 LSB 6067SC 82
2 23 mg/sc/5